

SENATE BILL 2491

By Barnes

AN ACT to amend Tennessee Code Annotated, Title 63  
and Title 67, Chapter 4, Part 17, relative to the  
professional privilege tax.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 63-6-230, is amended by adding the following to the end of the section: Any person issued this license shall not be subject to any fees for the license from the practitioner's licensing board or the privilege tax on occupations imposed by title 67, chapter 4, part 17.”

SECTION 2. Tennessee Code Annotated, Title 67, Chapter 4, Part 17, is amended by adding the following as a new section:

§ 67-4-1711. A medical practitioner who has been issued an inactive pro bono license pursuant to title 63, chapter 6, part 2 to perform services without compensation for those persons receiving services from organizations that have received a determination of exemption under § 501(c)(3) of the Internal Revenue Code shall be exempt from the tax imposed by this part.

SECTION 3. This act shall take effect upon becoming a law, the public welfare requiring it.